

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN**

Leo Martin Urban

Debtor,

Leo Martin Urban

Plaintiff,

Case No. 08-09535-jrh

Adversary Case No. 09-80069-jrh

v

Chapter 7

Hon. Jeffrey R. Hughes

Michigan Department of
Treasury

Defendant

Michael Shawn Mahoney (P71428)
Law Office of Michael S. Mahoney
Attorney for Debtor, Plaintiff
1310 Center Street
Lansing, Michigan 48906
PH: 517/505-9090

Amy M. Patterson (P66049)
Bradley K. Morton (P55459)
Assistant Attorneys General
P.O. Box 30754
Lansing, Michigan 48909
PH: 517/373-3203

ANSWER TO FIRST AMENDED COMPLAINT TO DETERMINE DISCHARGEABILITY

Defendant, Michigan Department of Treasury, through its Attorneys, Attorney General Michael A. Cox and Assistant Attorneys General, Amy M. Patterson and Bradley K. Morton states as its ANSWER TO FIRST AMENDED COMPLAINT TO DETERMINE DISCHARGEABILITY as follows:

1. Defendant neither admits nor denies paragraph 1 for the reason that the filing date of the Debtor's bankruptcy case speaks for itself;

2. Paragraph 2 is admitted;

3. Paragraph 3 is admitted;

4. Paragraph 4 is admitted;

5. Paragraph 5 is admitted;

6. Defendant neither admits nor denies paragraph 6 for the reason that it lacks information with which to form a belief as to the truth of the matter asserted;

7. Defendant neither admits nor denies paragraph 7 for the reason that it lacks information with which to form a belief as to the truth of the matter asserted;

8. Defendant admits that it has assessed sales taxes, single business taxes and withholding taxes against the entity known as 2 Feathers Road House, Inc. and has filed claims in the circuit court receivership action, which remain open and unpaid;

9. Defendant neither admits nor denies that it has received "no payment as to any of the sales tax assessed against 2 Feathers Road House Inc." for the reason that without updating its records it cannot be certain that "no payment" has been made. Defendant states in further answer that an assessment may be issued in spite of partial payment and that the assessments issued against 2 Feathers Road House Inc. were and are accurate. Defendant states in further answer that upon information and belief it has assessed Debtor, Leo Martin Urban, as allowed by statute for corporate officer liability for debts which upon information and belief are in the amount of \$64,913.11 for unpaid sales and single business taxes;

10. Defendant neither admits nor denies paragraph 10 for the reason that it lacks complete information upon which to form a belief as to the truth of the matter asserted, based upon a review of the information Defendant has regarding its claims, paragraph 10 is admitted as limited by Defendant's answer herein;

11. Paragraph 11 is denied for the reason it is untrue, the taxes assessed against Debtor were assessed on December 22, 2008, and February 26, 2009 and were not assessed against Debtor prior to October 27, 2005. Defendant states in further answer that upon information and belief it will be filing a priority claim in the amount of \$27,003.50 and a general unsecured claim in the amount of \$37,909.61 in Debtor's bankruptcy case;

12. Paragraph 12 is denied for the reason it is untrue;

WHEREFORE for the reasons stated in this Answer, Defendant, Michigan Department of Treasury respectfully requests that this Honorable Court:

1. Deny Plaintiff any relief under his Complaint filed in this action;
2. Grant this Defendant such other relief as may be agreeable under the facts and circumstances of this case.

Respectfully submitted;

/s/ Amy M. Patterson

Amy M. Patterson (P66049)
Bradley K. Morton (P55459)
Assistant Attorneys General
Revenue & Collections Division
P.O. Box 30754
Lansing, Michigan 48909
PH: 517/373-3203

Dated March 27, 2009

Urban – Answer to Complaint